



ALCOHOLIC BEVERAGE TAX REGULATIONS

CONTENTS

<i>Regulation</i>	<i>Title</i>	<i>Page</i>
<i>Title 18 of the California Code of Regulations</i>		
<i>Article 1.</i>	<i>Records</i>	
2500	Records	7055
2504	Distilled Spirits Produced, Packaged, or Bottled	7055
2505	Bottled or Packaged Distilled Spirits Acquired in California ..	7056
2506	Bottled or Packaged Distilled Spirits Imported	7056
2507	Distilled Spirits Sold or Exported.....	7056
2508	Distilled Spirits Invoices and Bottling or Packaging Records .	7057
2509	Prepayment of Distilled Spirits Tax; Consolidated Returns	7057
2512	Beer and Wine Production; Beer Bottling; Wholesalers' Beer and Wine Purchases	7057
2513	Beer and Wine Imported	7058
2514	Beer and Wine Sold.....	7058
2518	Beer Sold to Instrumentalities of the Armed Forces (Repealed December 12, 1979, effective January 1, 1980.)	
2519	Distilled Spirits and Wine Sold to Instrumentalities of the Armed Forces (Repealed July 31, 1990, effective October 12, 1990.)	
2520	Payment by Electronic Funds Transfer	7058
<i>Article 2.</i>	<i>Invoices</i>	
2525	Contents	7058
<i>Article 3.</i>	<i>Inventories</i>	
2530	Inventories	7059
<i>Article 4.</i>	<i>Reports</i>	
2534	Reporting Periods for Tax Returns (Repealed May 4, 1982, effective August 19, 1982.)	
2535	Distilled Spirits.....	7060
2536	Beer Manufacturers	7061
2537	Wine Growers	7062
2538	Beer and Wine Importers.....	7062
2539	Tax Remittances (Repealed May 4, 1982, effective August 19, 1982.)	
2540	Common Carrier Receipts and Delivery Reports.....	7063
2541	Common Carrier Tax Reports.....	7064
2542	Public Warehouses	7065
2543	Customs Brokers.....	7065
2544	Conversion of Liters to Gallons	7065
<i>Article 5.</i>	<i>Losses and Allowances</i>	
2550	Destruction and Unaccounted for Losses of Distilled Spirits ..	7066
2551	Unaccounted for Losses of Beer	7066
2552	Spoiled Beer and Wine.....	7067

CONTENTS (Contd.)

<i>Regulation</i>	<i>Title</i>	<i>Page</i>
2553	Losses Resulting from Disaster, Vandalism, Malicious Mischief, or Insurrection.....	7068
2554	Consumption of Beer on Brewery Premises	7069
<i>Article 6.</i>	<i>Classification of Particular Beverages</i>	
2555	Closures	7070
2557	Powdered Distilled Spirits	7070
<i>Article 7.</i>	<i>Samples</i>	
2560	Treated as Sales	7071
<i>Article 8.</i>	<i>Exports and Sales for Export</i>	
2561	Exports and Sales for Export.....	7071
2562	Exports Shipped by Sellers' Vehicles (Repealed May 23, 1979, effective July 13, 1979.)	
2563	Sales for Export Shipped by Purchasers' Vehicles (Repealed May 23, 1979, effective July 13, 1979.)	
2564	Shipments via Common Carrier (Repealed May 23, 1979, effective July 13, 1979.)	
2565	Fishing Boats and Freighters (Repealed May 23, 1979, effective July 13, 1979.)	
2566	Armed Forces (Repealed May 23, 1979, effective July 13, 1979.)	
2570	Relief from Liability.....	7072
INDEX.....		7073
<i>Special Taxes Administration—Miscellaneous</i>		
4901	Records.....	9679
4902	Relief from Liability.....	9686
4905	Payment by Electronic Funds Transfer.....	9687

CALIFORNIA CODE OF REGULATIONS
Title 18. Public Revenues
Division 2. State Board of Equalization—Business Taxes
Chapter 6. Alcoholic Beverage Tax

Regulation 2500. RECORDS.

Reference: Sections 32452 and 32453, Revenue and Taxation Code.

A taxpayer shall maintain and make available for examination on request by the board or its authorized representatives, records in the manner set forth at California Code of Regulations, Title 18, Section 4901.

History: Effective April 17, 1955.

Amended November 13, 2002, effective March 6, 2003. Entire regulation amended to implement and make specific Revenue and Taxation Code Sections 32452 and 32453 by clarifying the record keeping requirements for all alcoholic beverage licensees. Added language concerning machine-sensible records and alternative storage media in order to make the regulation consistent with Sales and Use Tax Regulation 1698 (Title 18. Cal. Code of Regs., Section 1698). Title of regulation changed from “General” to “Records”.

Amended February 5, 2003, effective May 28, 2003. The underscored citation indicates an electronic hyperlink to the cite. Common administrative provisions for special taxes programs have been consolidated in Chapter 9.9 Special Taxes Administration. General record keeping requirements can be found at the referenced cite.

Regulation 2504. DISTILLED SPIRITS PRODUCED, PACKAGED, OR BOTTLED.

Reference: Sections 32001–32556, Revenue and Taxation Code.

Every distilled spirits manufacturer, manufacturer’s agent, brandy manufacturer, and rectifier shall keep and preserve a record of all distilled spirits produced, manufactured, cut, blended, rectified, bottled, packaged or otherwise acquired in this State. A daily record of such acquisitions shall be made in book forms prescribed by the board. All distilled spirits received from licensee’s own bottling or packaging department shall be recorded in SBE Form 240A. Receipts from the bottling or packaging department shall include all distilled spirits bottled or packaged, whether or not the distilled spirits are owned by the licensee.

History: Effective April 17, 1955.

Amended May 4, 1978, effective June 21, 1978. Added “packaged” in first, “or packaging” in third and fourth, and “or packaged” in last sentence, respectively.

Regulation 2505. BOTTLED OR PACKAGED DISTILLED SPIRITS ACQUIRED IN CALIFORNIA.

Reference: Sections 32001–32556, Revenue and Taxation Code.

Every distilled spirits taxpayer shall keep a record in SBE Form 241A of all bottled or packaged distilled spirits acquired from other distilled spirits taxpayers in California and of all distilled spirits received from licensee's own branches in California.

History: Effective April 17, 1955.

Amended May 4, 1978, effective June 21, 1978. Added "or packaged".

Regulation 2506. BOTTLED OR PACKAGED DISTILLED SPIRITS IMPORTED.

Reference: Sections 32001–32556, Revenue and Taxation Code.

Every distilled spirits or brandy importer shall keep a record in SBE Form 242A of all bottled or packaged distilled spirits acquired by direct importation from without the State.

History: Effective April 17, 1955.

Amended May 4, 1978, effective June 21, 1978. Added "or packaged."

Regulation 2507. DISTILLED SPIRITS SOLD OR EXPORTED.

Every distilled spirits taxpayer shall keep a record of all distilled spirits sold, and in addition thereto, shall make a daily record in book forms prescribed by the board covering all distilled spirits sold or delivered to other taxpayers in California and all distilled spirits exported or sold for export from California, as follows:

(a) All sales or deliveries of distilled spirits to other California distilled spirits taxpayers, all transfers of distilled spirits to licensee's own branches in California, and all returns of distilled spirits to original vendors in California, shall be recorded in SBE Form 243B.

(b) All sales of distilled spirits exported or sold for export from California and actually exported and all sales of distilled spirits to common carriers engaged in interstate or foreign passenger service, shall be recorded in SBE Form 244B.

History: Effective April 17, 1955.

Regulation 2508. DISTILLED SPIRITS INVOICES AND BOTTLING OR PACKAGING RECORDS.

Reference: Sections 32001-32556, Revenue and Taxation Code.

All purchase invoices and bottling or packaging records covering distilled spirits acquisitions and all sales invoices, credit memoranda, or other data supporting such sales or deliveries, must be retained by the licensee and filed in such manner as to be readily available for verification by employees of the board.

History: Effective April 17, 1955.

Amended May 4, 1978, effective June 21, 1978. Added "or packaging."

Regulation 2509. PREPAYMENT OF DISTILLED SPIRITS TAX; CONSOLIDATED RETURNS.

Any distilled spirits wholesaler may make an application to the board for permission to prepay the distilled spirits excise tax on his inventory of distilled spirits on hand as of the first day of any calendar month, and for permission thereafter to pay the excise tax levied on sales of distilled spirits on the basis of subsequent purchases and acquisitions of distilled spirits by him. Any wholesaler who has been granted such permission and who operates more than one location for which distilled spirits wholesalers' licenses are issued and who elects to file a consolidated tax return covering distilled spirits transactions for all of his branch premises, need not include in his SBE Forms 241A and 243B transfers of distilled spirits between his own premises as otherwise provided in this article.

History: Effective April 17, 1955.

Regulation 2512. BEER AND WINE PRODUCTION; BEER BOTTLING; WHOLESALERS' BEER AND WINE PURCHASES.

Every beer manufacturer or wine grower shall keep and preserve a record of all beer or wine manufactured or produced in this State. Such records must show the quantity produced and the disposition thereof. Duplicates of federal production and bottling records, if available to employees of the board, shall suffice to comply with this regulation.

Every beer manufacturer shall keep and preserve separately a record of all beer received by the bottling, canning, and cooperage departments and packaged therein.

Every beer and wine wholesaler shall keep and preserve a record of all beer and wine purchased in this State. This record must show the kind and quantity of beer or wine purchased, the name and address of the person from whom purchased, and the date received. Purchase invoices containing all of the above information, if filed so as to be readily accessible for verification by employees of the board, shall suffice to comply with this regulation.

History: Effective April 17, 1955.

Regulation 2513. BEER AND WINE IMPORTED.

Every importer of beer and wine shall keep a record in SBE Form 269A of all beer and wine imported into this State. This record must be supported by purchase invoices filed in such manner as to be readily accessible for verification by employees of the board.

History: Effective April 17, 1955.

Regulation 2514. BEER AND WINE SOLD.

Every manufacturer, wine grower, importer, and beer and wine wholesaler shall keep and preserve a record of all beer and wine sold. This record must show the name and address of the purchaser, the date sold, the kind and quantity, the size and capacity of packages of beer or wine sold, the price, container charges or deposits and any discount offered.

Sales invoices containing all of the above information, if filed so as to be readily accessible for verification by employees of the board, shall suffice to comply with this regulation.

History: Effective April 17, 1955.

Regulation 2520. PAYMENT BY ELECTRONIC FUNDS TRANSFER.

Reference: Sections 32260 and 32262, Revenue and Taxation Code.

Payments by electronic funds transfer shall be made in accordance with [California Code of Regulations, Title 18, Section 4905](#).

History: Adopted March 22, 2005, effective July 7, 2005.

Regulation 2525. CONTENTS.

(a) Every sale or delivery of alcoholic beverages, except beer, from one licensee to another licensee must be recorded on a sales invoice, whether or not consideration is involved.

Invoices covering the sale or purchase of alcoholic beverages must be filed in such manner as to be readily accessible for examination by employees of the board and shall not be commingled with invoices covering commodities other than alcoholic beverages.

Each sales invoice shall have printed thereon the name and address of the seller and shall show the following information:

- (1) Name and address of the purchaser.

Regulation 2525. (Contd.)

- (2) Date of sale and invoice number.
- (3) Kind, quantity, size, and capacity of packages of alcoholic beverages sold.
- (4) The cost to the purchaser, together with any discount which at any time is to be given on or from the price as shown on the invoice.
- (5) The place from which delivery of the alcoholic beverages was made unless delivery was made from the premises of the licensee or from a public warehouse located in the same county.
- (6) Invoices covering sales of distilled spirits by distilled spirits taxpayers to other distilled spirits taxpayers shall show, in addition to the above, the total number of wine gallons covered by the invoice.

7058.2
2006-1

ALCOHOLIC BEVERAGE TAX REGULATIONS

Regulation 2525. (Contd.)

(b) Invoices covering sales of wine in internal revenue bond by a wine grower to another wine grower must also show that delivery was made “in bond.”

(c) Invoices covering sales of alcoholic beverages for use in trades, professions, or industries, and not for beverage use, must be marked or stamped: “No State tax—not for beverage use.”

(d) Invoices covering the sale of alcoholic beverages for export must be marked or stamped: “Sold for export.”

History: Effective April 17, 1955.

Regulation 2530. INVENTORIES.

Reference: Sections 32151, 32152, 32211, and 32452, Revenue and Taxation Code.

(a) **DISTILLED SPIRITS.** Every distilled spirits taxpayer shall furnish to the board a statement of the gallonage of finished packaged distilled spirits on hand at the end of each month, or other reporting period authorized by the Board.

This statement shall be made on the Distilled Spirits Taxpayer’s Return. Except as provided below, at least two of these statements shall be prepared from semi-annual physical inventories, a detailed record of which must be available at all times for verification by employees of the board. For taxpayers reporting on an annual basis, the statement shall be prepared from the December semi-annual physical inventory. A detailed record of the semi-annual physical inventories must be available at all times for verification by employees of the board.

A distilled spirits taxpayer shall be relieved of the requirement of taking one of the required semi-annual physical inventories upon the filing with the board of a copy of an order of the regional director (compliance) of the Federal Bureau of Alcohol, Tobacco and Firearms waiving the taking of such inventory and approving the taxpayer’s taking of physical inventories on an annual basis. Said taxpayer may continue to take physical inventories on an annual basis until such waiver is rescinded by the board or by the federal regional director (compliance). The board may rescind the waiver and reimpose the requirement of semi-annual physical inventories if it finds that such semi-annual physical inventories are necessary to law enforcement or protection of the revenue. A distilled spirits taxpayer shall furnish to the board a copy of any order of the federal regional director (compliance) affecting the taking of physical inventories by such taxpayer within 10 days of the taxpayer’s receipt of such order.

(b) **BEER.** Every licensed beer manufacturer shall take a physical inventory monthly of bulk and bottled beer in the brewery bottling house in such manner as provided in Title 27, Code of Federal Regulations, Section 25294 as it reads on April 1, 1989.

Regulation 2530. (Contd.)

(c) **WINE.** Every licensed wine grower shall take a physical inventory of all wine and distilling material on hand in United States internal revenue bond on June 30th of each year or, if an annual inventory period ending on other than June 30 has been approved by the regional director (compliance) of the Bureau of Alcohol, Tobacco, and Firearms, then the inventory shall be taken at the end of such annual inventory period.

(d) **SUPPORTING RECORDS.** All records used in preparing inventories for certification to the board shall be kept at the licensee's premises for verification by employees of the board.

History: Effective April 17, 1955.

Amended September 5, 1969.

Amended December 17, 1975, effective January 1, 1976.

Amended August 16, 1978, effective October 6, 1978. In (a) added that statement of gallonage be made on the return; specified conditions for waiver of semi-annual physical inventory.

Amended December 1, 1983, effective August 22, 1984. In (b) changed "Title 26" to "Title 27". In (c) deleted requirements for two physical inventories annually and added language following "each year".

Amended November 1, 1989, effective February 1, 1990. Corrected the federal title of "regulatory administrator" to "director (compliance)". Amended subparagraph (b) to reflect a change in numbering in the Code of Federal Regulations.

Regulation 2535. DISTILLED SPIRITS.

Reference: Sections 32201, 32211, 32251, 32251.5, 32452, Revenue and Taxation Code.

Every distilled spirits taxpayer shall, on or before the fifteenth day of each and every month, or, on or before the fifteenth day of the month following the close of such other reporting period authorized by the board, file with the board at Sacramento a tax return on the form prescribed by the board of all sales of distilled spirits for the reporting period, together with such other information as is required on said form.

Every distilled spirits taxpayer shall immediately following the close of business on the last day of each month forward the original page, or pages, of SBE Forms 241A, 242A, 243B, and 244B to the board at Sacramento, provided that additional entries in these forms as required by Article 1 have been made since the last reporting date.

History: Effective April 17, 1955.

Amended September 5, 1969.

Amended December 17, 1975, effective January 1, 1976.

Amended December 1, 1983, effective June 8, 1984. In second paragraph inserted "242A" and deleted dates prior to "last day of each month". Deleted last paragraph.

Regulation 2536. BEER MANUFACTURERS.

Reference: Sections 32151, 32152, 32175, 32176, 32251, 32251.5, and 32452, Revenue and Taxation Code.

Every licensed beer manufacturer shall, on or before the fifteenth of each and every month, or, on or before the fifteenth day of the month following the close of such other reporting period authorized by the board, file with the board at Sacramento, a tax return on forms prescribed by the board of all sales of beer for the preceding reporting period, together with such other information as is required on said forms.

In determining the tax due on the sale of beer in bottles or cans, the quantity sold shall be computed in accordance with the following table:

<i>Number of Bottles or Cans Per Case</i>	<i>Fluid Contents (Ounces) of Each Bottle or Can</i>	<i>Barrel Equivalent</i>
4	64	0.06452
6	64	.09677
12	6	.01815
12	7	.02117
12	8	.02419
12	12	.03629
12	14	.04234
12	30	.09073
12	32	.09677
24	6	.03629
24	7	.04234
24	8	.04839
24	9	.05444
24	10	.06048
24	11	.06653
24	12	.07258
24	13	.07863
24	14	.08468
24	15	.09073
24	16	.09677
36	6	.05444
36	7	.06351
36	8	.07258
48	12	.14516
50	12	.15120

Since the determination of tax liability is based upon a count of cases of bottles or cans, only bottles or cans of uniform size and content may be packaged in the same case or shipping container.

If beer is to be packaged in cases of sizes other than those shown above, the beer manufacturer shall notify the board in advance and request to be advised of the proper fractional barrel equivalent of the proposed container.

Reports of inventories required to be made on each tax return shall be in agreement with Federal Form 5130.9.

History: Effective April 17, 1955.
Amended September 5, 1969.
Amended December 17, 1975, effective January 1, 1976.

Regulation 2536. (Contd.)

Amended October 19, 1988, effective January 14, 1989. Amended to delete paragraph regarding SBE Form 259 which is no longer required.

Amended November 1, 1989, effective January 27, 1990. Corrected the last paragraph to reflect the correct number of a federal form which was changed by the Federal Government.

Regulation 2537. WINE GROWERS.

Reference: Sections 32151, 32152, 32173, 32174, 32175, 32176, 32251, 32251.5, 32452, Revenue and Taxation Code.

Every licensed wine grower shall, on or before the fifteenth day of each and every month, or, on or before the fifteenth day of the month following the close of such other reporting period authorized by the board, file with the board at Sacramento, a tax return on forms prescribed by the board of all sales of wine for the preceding reporting period, together with such other information as is required on said form.

Reports of inventories required to be made on each tax return must be in agreement with the data on Federal Report Form 5120.17 (702). The amounts reported must be book inventories for all months except for the end of the annual inventory period as described in Regulation 2530. The inventory reported in that month must be a physical inventory.

History: Effective April 17, 1955.

Amended September 5, 1969.

Amended December 17, 1975, effective January 1, 1976.

Amended December 1, 1983, effective August 22, 1984. Revised second paragraph.

Amended October 19, 1988, effective January 11, 1989. Amended to delete paragraph regarding SBE Form 259 which is no longer required.

Regulation 2538. BEER AND WINE IMPORTERS.

Reference: Sections 32151, 32171, 32173, 32174, 32175, 32176, 32251, 32251.5, and 32452, Revenue and Taxation Code.

Every licensed beer and wine importer shall, on or before the fifteenth day of each and every month, or on or before the fifteenth day of the month following the close of such other reporting period authorized by the board, file with the board at Sacramento, a tax return on the form prescribed by the board of all sales of beer or wine for the preceding reporting period, together with such other information as is required on such form.

A wine grower holding both a winegrower's license and a beer and wine importer's license shall include the total imports of wine for the reporting period on his "Tax Return of Wine Grower" the "Winegrower's Tax Return.

Regulation 2538. (Contd.)

A beer manufacturer holding both a beer manufacturer's license and a beer and wine importer's license shall include the total imports of beer on the "Tax Return of Beer Manufacturer" and not on his "Tax Return of Beer and Wine Importer".

Every licensed beer and wine importer shall, on or before the fifteenth day of the month following the close of each reporting period, file BOE 269-A.

History: Effective April 17, 1955.

Amended September 5, 1969.

Amended December 17, 1975, effective January 1, 1976.

Amended October 19, 1988, effective January 14, 1989. Amended to delete paragraph regarding SBE Form 259 which is no longer required.

Amended November 13, 2002, effective March 6, 2003. Amended second and third paragraphs to clarify return reporting requirements when taxpayer's have two types of licenses.

Regulation 2540. COMMON CARRIER RECEIPTS AND DELIVERY REPORTS.

Common carriers and holders of interstate alcoholic beverage transporters' permits, transporting alcoholic beverages into this State from without this State for delivery or use within this State, shall obtain from the licensed importer or customs broker a receipt for the alcoholic beverages so transported and delivered. This receipt must show the following information:

Name of shipper, point of origin, name of importer or customs broker to whom delivery is made, place of delivery, name of carrier making delivery, a complete description of the shipment, and the number of the waybill covering the shipments. In the case of rail shipments the receipt shall show also the car number and in the case of water shipments the receipt shall show also the name of the vessel and the number of the steamship bill of lading.

A copy of the freight bill or other shipping document containing all of this information shall be deemed to be compliance with this requirement. A copy of such receipt must be delivered to the importer or customs broker to whom delivery is made. With respect to pool shipments in which more than one licensed importer or customs broker participates, the common carrier shall furnish a copy of the receipt to each participating importer or customs broker.

All deliveries of alcoholic beverages, shipment of which originated outside California, made to California importers or customs brokers, shall be reported to the board at Sacramento by common carriers and holders of interstate alcoholic beverage transporters' permits. Such report shall be filed with the board on forms prescribed by the board not later than the fifteenth day of each month covering such deliveries made in the previous calendar month.

History: Effective April 17, 1955.

Amended September 5, 1969.

Regulation 2541. COMMON CARRIER TAX REPORTS.

Reference: Section 32202, Revenue and Taxation Code.

Every common carrier engaged in interstate or foreign passenger service making sales of distilled spirits in California and every person licensed to sell distilled spirits aboard such a carrier, shall, on or before the first day of the second calendar month following the close of each calendar month, or such other reporting period as is authorized by the Board, file with the Board at Sacramento, a report of all sales of distilled spirits in California for the preceding reporting period. The report shall be in such form as the Board shall prescribe and shall be accompanied by a remittance of the amount of tax due for the period covered by the report.

For the purpose of making these reports, such common carrier or other licensed person may compute its sales of distilled spirits in California by allocating a portion of the total distilled spirits sales for the entire system served by the reporting taxpayer to California based on the ratio that passenger miles in California bears to total passenger miles for the entire system served by the reporting taxpayer. The ratio of passenger miles in California to total passenger miles may be determined by tests. New tests should be made when there is any significant change in routes, schedules, or other operating conditions. The tests will be made by the reporting taxpayer and will be subject to review by the Board. All detail and test data should be retained for inspection by the Board.

This method of computing sales of distilled spirits in California is authorized only for the purpose of making reports under this regulation. Determinations may be imposed or refunds granted if the Board, upon audit of the taxpayer's accounts and records, or upon the basis of tests or other information, determines that the report did not disclose the correct amount of tax due.

A report must be filed for each reporting period even though no sales of distilled spirits were made in California during that period. Any person who fails to file a timely report and pay any tax that may be due shall be required to pay the applicable penalties and interest as provided by the Alcoholic Beverage Tax law.

History: Effective April 17, 1955.

Amended September 5, 1969.

Amended May 4, 1976, effective June 5, 1976.

Amended June 27, 1979, effective August 12, 1979. Added second and third paragraphs regarding computation by formula based on tests.

Regulation 2542. PUBLIC WAREHOUSES.

Licensed public warehouses shall report on or before January 15 and July 15 of each year, all distilled spirits held in storage by them, in bottled form, at the close of business on December 31 and June 30. Such reports shall be filed with the board at Sacramento on forms prescribed by the board, and shall show the name of each person for whom distilled spirits are stored, the size of containers, number of cases, and the units per case stored for each such person.

History: Effective April 17, 1955.

Regulation 2543. CUSTOMS BROKERS.

Every person holding a Federal customhouse broker's license and making customs entries in connection with original importations of alcoholic beverages into California in customs bond for California licensed importers shall, on or before the fifteenth day of each month, report to the board in Sacramento on forms prescribed by the board, every such importation of alcoholic beverages handled by him as a customhouse broker during the preceding calendar month.

Every person holding a customs broker's license under the Alcoholic Beverage Control Act and making customs entries in connection with the importation of alcoholic beverages in customs bond into California for a person who does not hold the appropriate importer's license under the Alcoholic Beverage Control Act shall, on or before the fifteenth day of each month, report to the board in Sacramento on forms prescribed by the board, every such transaction in alcoholic beverages handled by him as a customs broker during the preceding calendar month.

History: Effective April 17, 1955.
Amended September 5, 1969.

Regulation 2544. CONVERSION OF LITERS TO GALLONS.

Reference: Sections 32151, 32152, and 32201, Revenue and Taxation Code.

The Federal Bureau of Alcohol, Tobacco and Firearms has authorized the bottling of wine and distilled spirits in standard metric sizes. Reports of California licensees must be in wine gallons. To convert liters to wine gallons for reporting purposes, licensees shall use the standards established by the Bureau.

These are: (a) For wine, to convert liters to wine gallons on any record or report, the quantity in liters shall be multiplied by 0.26417 to determine the equivalent quantity in wine gallons. The resulting figure shall be rounded to the nearest one-hundredth of a gallon.

(b) For distilled spirits, to convert liters to wine gallons on any record or report, the quantity in liters shall be multiplied by 0.264172 to determine the equivalent quantity in wine gallons. The resulting figure shall be rounded to the nearest one-hundredth of a gallon.

History: Adopted December 14, 1976, effective January 20, 1977.

Regulation 2550. DESTRUCTION AND UNACCOUNTED FOR LOSSES OF DISTILLED SPIRITS.

Reference: Section 32211, Revenue and Taxation Code.

(a) UNINTENTIONAL DESTRUCTION. The term “unintentional destruction” shall mean destruction of distilled spirits by fire, earthquake, floods, breakage in transit, accident, or by any other cause, when the exact quantity destroyed is known. Claims for loss by unintentional destruction must be filed with the Board in Sacramento immediately following the close of business on the last day of the month in which the loss is discovered. The claim must state under oath of the licensee that the distilled spirits were so damaged that they could not be used for any purpose. Proof of loss satisfactory to the Board in the form of paid insurance or carrier claims must be retained on the taxpayer’s premises for verification.

(b) UNACCOUNTED FOR LOSSES. Unaccounted for losses shall include all other losses disclosed by physical inventory due to pilferage, handling, etc. The allowable tolerance for unaccounted for losses of distilled spirits acquired by any distilled spirits taxpayer shall not exceed one-tenth of one percent of the total sales of the distilled spirits. In the case of distilled spirits taxpayer who holds licenses for two or more premises, the tolerance allowed by this rule shall be computed and applied separately to the transactions for each premises, unless the Board has granted the taxpayer permission to file a consolidated tax return.

History: Effective April 17, 1955.

Amended September 5, 1969.

Amended January 11, 1978, effective February 19, 1978. Second paragraph, second sentence, the word “taxable” is changed to “total”.

Effective December 29, 1995. The title of the regulation was made more informative by changing “DISTILLED SPIRITS” to “DESTRUCTION AND UNACCOUNTED FOR LOSSES OF DISTILLED SPIRITS”. Grammatical and editorial changes were made to clean up or clarify the language of the regulation. For better understanding, the regulation was divided into two subsections entitled “UNINTENTIONAL DESTRUCTION” AND “UNACCOUNTED FOR LOSSES”, respectively. In the first paragraph, the words “examination or verification by employees of the board” were changed to “verification”. The word “examination” is unnecessary because it is a type of “verification” and not an alternative to verification. It is not necessary to say “by employees of the board”.

In the second paragraph, the word “acquired” was deleted because it is confusing. The rest of the language changes in the second paragraph are plain English changes which clarify that the taxpayer must be granted permission by the board to file a consolidated tax return.

Regulation 2551. UNACCOUNTED FOR LOSSES OF BEER.

Reference: Section 32152, Revenue and Taxation Code.

There shall be no unaccounted for losses of beer other than those, if any, permitted under Federal law.

Regulation 2551. (Contd.)

History: Effective April 17, 1955.

Amended April 1, 1983, effective June 1, 1983.

Effective January 7, 1996. Previously, Regulation 2551 combined two unrelated concepts: “unaccounted for losses of beer” and “consumption of beer on brewery premises”. Two regulations were formed to address the unrelated issues separately, with Regulation 2551 now entitled “UNACCOUNTED FOR LOSSES OF BEER”.

The authority cited for this regulation is Revenue and Taxation Code section 32152, which requires the Alcoholic Beverage Tax regulations “to coordinate so far as permitted by the provisions of this part the system of beer and wine taxation imposed by this part with the system of beer and wine taxation imposed by the internal revenue laws of the United States.” Previously, the regulation stated that the “allowable tolerance for unaccounted for losses of beer . . . shall be in accordance with losses allowable under Title 27, Code of Federal Regulations, Part 245.” However, under current federal law, all losses of beer must be accounted for. Therefore, the language was changed to coordinate with federal law. Under the new language, no unaccounted for losses of beer are permitted “other than those, if any, permitted under Federal law.”

Regulation 2552. SPOILED BEER AND WINE.

Reference: Sections 32171, 32173, and 32176, Revenue and Taxation Code.

A beer and wine importer will be allowed a credit for beer and wine sold and subsequently returned as spoiled, when the spoiled beer or wine is destroyed under the supervision of a representative of the Board. For small quantities of beer or wine destroyed, which are not supervised by a representative of the Board, the exemption or credit is allowed only after prior written approval is obtained from the Board.

To secure prior written approval, the beer and wine importer must submit a written request to the Board, listing the type of beverage, the number of containers, the container sizes and the total gallons to be destroyed.

After receiving approval from the Board and after destroying the beer or wine, the beer and wine importer must submit declaration signed under penalty of perjury, listing the number of containers, the container sizes, the total gallons destroyed and the date and manner of destruction. The declaration must be signed by a person in authority in the importer’s organization who witnessed the destruction of the beer or wine.

For the purposes of this regulation, small quantities means 2,500 gallons or less of beer, 2,500 gallons or less of still wine, and 1,500 gallons or less of champagne or sparkling wine by volume.

History: Effective April 17, 1955.

Amended August 17, 1976, effective September 19, 1976.

Amended April 9, 1980, effective June 19, 1980. Adjusted “small quantities” in the last sentence.

Regulation 2552. (Contd.)

Amended November 28, 1995, effective March 8, 1996.

The title was expanded to indicate that the regulation contains the rules for obtaining an exemption and credit for spoiled beer and wine. Previously, the regulation required that spoiled beer and wine be destroyed in the physical presence of a Board representative. Language in the first paragraph was changed from “in the presence” to “under the supervision of a representative of the Board” to eliminate the often unnecessary physical presence requirement. There is also clarification that small quantities of beer and wine may be destroyed without Board supervision provided that prior written approval is obtained.

The third paragraph describes the way in which the beer and wine importer verifies that the produce has been destroyed. Previously, the regulation required submission of an affidavit. The word “affidavit” was changed to “declaration” to conform to California Code of Civil Procedure section 2015.5, which states that a declaration under penalty of perjury is the form preferred in this state.

In the fourth paragraph, the definition of “small quantities” was changed from “1250” to “2500 gallons or less of beer” and from “150” to “1500 gallons or less of champagne or sparkling wine by volume.” The previous definitions derived from a time when there was a significant excise tax differential on the different alcoholic beverages. Currently, the taxes on beer and wine are the same. The purpose of the definitional change was to equalize the situation for all of the alcoholic beverages.

Amended November 13, effective March 6, 2003. Amended to clarify that credit is allowable only on tax-paid beer or wine that has spoiled, pursuant to section 32176 of the Alcoholic Beverage Tax Law.

Regulation 2553. LOSSES RESULTING FROM DISASTER, VANDALISM, MALICIOUS MISCHIEF, OR INSURRECTION.

Reference: Section 32407, Revenue and Taxation Code.

(a) IN GENERAL. An amount equal to the state alcoholic beverage taxes included in the sales price of beverages to the licensee shall be refunded by the Board if:

(1) The beverages are lost, rendered unmarketable, or condemned by a duly authorized official by reason of fire, flood, casualty, or other disaster, or by reason of breakage, destruction, or other damage resulting from vandalism, malicious mischief, or insurrection;

(2) The beverages were held and intended for sale at the time of the disaster or other damage;

(3) The disaster or damage occurred in this state;

(4) The licensee has not and will not be compensated, by insurance or otherwise, for the loss in the amount of the tax included in the purchase price paid for the beverages;

(5) The disaster or other loss occurred on or after April 1, 1980;

(6) The amount to be refunded with respect to a single disaster or other loss is two hundred fifty dollars (\$250) or more; and

Regulation 2553. (Contd.)

(7) A claim for refund is filed with the Board within six months after the date on which the beverages were lost, rendered unmarketable, or condemned by a duly authorized official.

The refund shall be made to the licensee holding the beverages for sale at the time of the loss, and no interest shall be paid on the amount refunded. No refund shall be made with respect to losses resulting from theft.

(b) CLAIMS FOR REFUND. A claim for refund under this regulation must be in writing and must state all of the facts upon which the claim is based, including the type and date of occurrence of the disaster or other cause of loss and the location of the beverages at the time. The claim must specify the amount of the state tax included in the purchase price paid for the beverages lost, rendered unmarketable, or condemned and contain a certification under penalty of perjury that such amount has not and will not be compensated by insurance or otherwise. The claim must be accompanied by a record of the inventory of the beverages lost, rendered unmarketable, or condemned showing the size and number of containers of each kind of beverage and the total wine gallons of each kind of beverage.

(c) PROOF OF LOSS. Claims for refund under this regulation will be approved only upon proof satisfactory to the Board that the beverages were destroyed or so damaged that they could not be sold. In the case of beverages lost due to a disaster or other specified cause the claim must be supported by inventory records, purchase invoices, container labels, settled insurance claims, or similar evidence which establishes the quantity and kind of beverages lost. In the case of beverages which are rendered unmarketable or condemned, but not lost, the claim must be supported by evidence that the beverages were destroyed under the supervision of a state or federal official responsible for witnessing such destruction. Proof of refund of federal alcoholic beverage taxes pursuant to the disaster, vandalism, or malicious mischief loss provisions of 26 United States Code Section 5064 will constitute proof of loss satisfactory to the Board.

History: Adopted April 9, 1980, effective June 19, 1980.

Regulation 2554. CONSUMPTION OF BEER ON BREWERY PREMISES.

Reference: Sections 32171 and 32172, Revenue and Taxation Code.

All beer consumed on a brewery's premises shall be accounted for.

(a) Except as provided in Subdivision (b), tax shall be paid on all beer consumed by brewery employees, visitors and others in a brewery tavern. Beer manufactured by the brewery for consumption in a brewery tavern, and which is placed in a storage tank designed for this purpose, shall be subject to tax at the time it is placed in the storage tank. For purposes of this Regulation, a "tavern" means a federally approved portion of the brewery premises where beer is sold to consumers.

Regulation 2554. (Contd.)

(b) Beer consumed by brewery employees, visitors and others is not subject to tax if consumed without charge within the brewery's bonded premises and not in a brewery tavern.

History: Adopted December 9, 1998, effective March 31, 1999.

Regulation 2555. CLOSURES.

Reference: Section 23005, Business and Professions Code 27 CFR 19.661, 19.662.

Bitters, Chinese liquors, and other products which bear the federal closure or other device as provided in Title 27 Code of Federal Regulation, Part 19 shall, for tax purposes, be deemed to be distilled spirits.

History: Effective April 17, 1955.

Amended November 1, 1989, effective January 27, 1990. Amended to change the term "federal strip stamp" to "federal closure or other device" to reflect more accurately current terminology.

Regulation 2557. POWDERED DISTILLED SPIRITS.

Reference: Sections 32001–32556, Revenue and Taxation Code.

(a) IN GENERAL. The Alcoholic Beverage Tax Law and Alcoholic Beverage Tax Regulations apply with respect to powdered distilled spirits in the same manner and to the same extent as with respect to other distilled spirits. Tax will be paid at the same rate per wine gallon, and at a proportionate rate for any quantity, as for distilled spirits of the same proof strength in liquid form.

(b) RECORDS AND REPORTS. Transactions involving powdered distilled spirits, including any powdered alcoholic beverage containing powdered distilled spirits, must be stated by volume in wine gallons to the nearest one-hundredth of a gallon in all required records and reports. The importer, in the case of powdered distilled spirits imported into California packaged in containers for sale to the general public, and the rectifier in the case of powdered distilled spirits packaged within California shall:

(1) Label the outside of each case with the volume in wine gallons of the powdered product contained in the case and of the powdered product contained in each individual package within the case.

(2) Print on each invoice, credit memorandum, or similar document the total volume in wine gallons of the powdered product or products listed on that document.

(3) Print on each invoice, credit memorandum, or similar document the volume in wine gallons of the powdered product contained in each size case and in each individual package listed on that document.

Regulation 2557. (Contd.)

(c) CONVERSION OF WEIGHT TO VOLUME. The weight of powdered distilled spirits, and powdered distilled spirits products, shall be converted to volume as follows:

- (1) One pound equals .16 wine gallons;
- (2) One ounce equals .01 wine gallons;
- (3) One gram equals .000353 wine gallons.

History: Adopted May 4, 1978, effective June 21, 1978.

Regulation 2560. TREATED AS SALES.

Reference: Sections 32003, 32151, and 32201, Revenue and Taxation Code.

Samples and donations of alcoholic beverages shall be reported as sales.

Each transfer of samples between licensees authorized to possess alcoholic beverages on which the California state alcoholic beverages taxes have not been paid (manufacturers, manufacturers' agents, distilled spirits wholesalers and rectifiers) shall be on an ex-tax basis, and shall be recorded on an invoice marked: "Samples."

Distilled spirits taxpayers receiving samples from other licensees in California shall record the receipt in SBE Form 241-A. Samples received by direct importation shall be recorded in SBE Form 242-A.

Distilled spirits picked up at the licensed premises of a distilled spirits rectifier or wholesaler by a representative of a manufacturer or of a manufacturer's agent to be used by him for sampling purposes, shall not be considered to be a transfer of samples between the licensees referred to in the second paragraph of this rule. Such deliveries of distilled spirits shall be reported as taxable sales by the rectifier or wholesaler.

History: Effective April 17, 1955.
Amended September 5, 1969.

Regulation 2561. EXPORTS AND SALES FOR EXPORT.

Reference: Sections 32171, 32173, 32175, 32176, 32179, 32211, and 32212, Revenue and Taxation Code.

(a) PROOF OF CLAIM FOR EXEMPTION FOR EXPORTS AND SALES FOR EXPORT. The claim for exemption from tax for exports of alcoholic beverages or sales of alcoholic beverages for export shall be allowed only when the alcoholic beverages are actually exported to a point outside this state (and, in the case of distilled spirits sold for export, actually exported to a point outside this state within 90 days from the date of the sale) and one or more of the following conditions is met:

Regulation 2561. (Contd.)

(1) The beverages are delivered to an armed force of the United States at a depot of the armed force in this state for transport out of the state, and the taxpayer's record of such sales is supported by a copy of the official purchase order and documentary evidence of export.

(2) The beverages are shipped to a point in a foreign country, and the federal tax on alcoholic beverages is not imposed or is refunded.

(3) The beverages are shipped to a point outside this state by a carrier who is independent of the buyer and the seller and the claim for tax exemption is supported by a copy of the shipping documents receipted for by the carrier. For purposes of this regulation, the term "carrier" means a person or firm regularly engaged in the business of transporting for compensation property owned by other persons.

(4) The beverages are shipped to or delivered to a point outside this state by any means, and the claim for tax exemption is supported by Form BT-260 signed by the purchaser and containing the certificate of the appropriate liquor control or tax authority of the state in which the beverages have been delivered to the effect that receipt of the delivery of the beverages has been reported to such authority by the purchaser.

(b) SALES WHICH ARE NOT EXPORTS. Alcoholic beverages on which federal taxes have been paid and which are sold to persons operating commercial fishing boats or private carrier freight vessels for use as ships' stores outside of the state upon the high seas are not exports and are subject to tax.

History: Adopted May 23, 1979, effective July 13, 1979.

Regulation 2570. RELIEF FROM LIABILITY.

Reference: Section 32275, Revenue and Taxation Code.

A person may be relieved from the liability for the payment of the alcoholic beverage taxes, including any penalties and interest added to those taxes, when that liability resulted from the failure to make a timely return or a payment and such failure was found by the board to be due to reasonable reliance on written advice given by the board as described in [California Code of Regulations, Title 18, Section 4902](#).

History: Adopted November 13, 2002, effective March 6, 2003.

Amended February 5, 2003, effective May 28, 2003. The underscored citation indicates an electronic hyperlink to the cite. Common administrative provisions for special taxes programs have been consolidated in Chapter 9.9 Special Taxes Administration. Requirements for relief from liability can be found at the referenced cite.

INDEX**A****Armed Forces**

Sales to for Export, Evidence Required for Exemption . . . 2561

B**Beer**

Allowable Losses and Allowances . . . 2551

Bottling, Record Requirement . . . 2512

Manufacturer

Beer, Imports, Reporting Requirement . . . 2538

Computation of Quantity Sold for Tax Reporting . . . 2536

Physical Inventory Requirement . . . 2530(b)

Reports . . . 2536

Uniform Packaging . . . 2536

Physical Inventory Requirement for Manufacturer . . . 2530(b)

Beer and Wine

Exports, Record Requirement . . . 2515

Importers, Reporting Requirement . . . 2538

Imports, Record Requirement . . . 2513

Production, Record Requirement . . . 2512

Sales to Common Carriers for Use Outside the State, Record Requirement . . . 2515

Sales, Record Requirement . . . 2514

Spoiled, Tax Exemptions to Importers Under Certain Conditions . . . 2552

Bitters, Chinese Liquors, Etc., Bearing Federal Strip Stamps are Distilled Spirits
. . . 2555

Bottled or Packaged Distilled Spirits Acquired in California, Record Requirement
. . . 2505

Bottled or Packaged Distilled Spirits Imported, Record Requirement . . . 2506

C

Chinese Liquors, Bitters, Etc., Bearing Federal Strip Stamps are Distilled Spirits
. . . 2555

Common Carrier Receipts for Shipments into California, Requirements . . . 2540

Common Carrier Tax Reports . . . 2541

Common Carriers and Interstate Transporters Must Report Deliveries into California
. . . 2540

Common Carriers, Sales of Beer or Wine to for Use Outside the State, Record Requirement . . . 2515

Consolidated Returns of Distilled Spirits Tax . . . 2509

Conversion of Liters to Gallons . . . 2544

Custom Broker, Reporting Requirements for Imports in Bond . . . 2543

D

Deliveries into California, Reports by Common Carriers and Interstate Trunporters
. . . 2540

Definition of Terms

Unintentional Destruction of Distilled Spirits . . . 2550

Distilled Spirits Held in Storage in Bottled Form, Report by Licensed Public Warehouse
. . . 2542

Distilled Spirits Include Bitters, Chinese Liquors, Etc., Bearing Federal Strip Stamps
. . . 2555

Inventories, Semi-Annual Physical Required . . . 2530(a)

Invoices and Bottling or Packaged Records, Record Retention . . . 2508

Losses and Allowances . . . 2550

Produced, Bottled or Packaged Record Requirement . . . 2504

Sales in California in Interstate or Foreign Passenger Service, Common Carrier Tax Report
. . . 2541

Sales to Common Carriers Engaged in Interstate or Foreign Passenger Service, Record
Requirement . . . 2507(b)

Sold or Exported, Record Requirement . . . 2507

Tax, Prepayment of, Consolidated Returns . . . 2509

Tax Returns . . . 2535

Transfers to Licensee's Own California Branches, Record Requirement . . . 2507(a)

Unaccounted for Losses, Allowable Tolerance for . . . 2550

Unintentional Destruction, Definition and Proof of Loss . . . 2550

Distilled Spirits, Powdered . . . 2557

Donations and Samples Treated as Sales . . . 2560

E

Export

Exports and Sales for Export . . . 2561

Sales for, Invoices . . . 2525(d)

Fishing Boats and Freighters, When Use as Ships' Stores Taxable . . . 2561(b)

Wine and Sales of Wine to Common Carriers for Use Outside the State . . . 2537

Sales to Armed Forces for, Evidence Required for Exemption . . . 2561

Shipped by Purchaser's Vehicles, Identification Permit Required . . . 2561

Shipped by Purchaser's Vehicles, Sales for, Requirements to Support Exemption
. . . 2561

Shipped by Sellers' Vehicles, Requirements to Support Exemption . . . 2561

Shipments Via Common Carrier . . . 2561

F

Federal Strip Stamps, Bitters, Chinese Liquors, Etc., Bearing Stamps are Distilled Spirits
. . . 2555

Fishing Boats and Freighters, When Ships' Stores Taxable . . . 2561

Forms

240-A, Record of Bottling (Distilled Spirits) . . . 2504

241-A, Record of Purchases (Distilled Spirits) . . . 2505, 2509, 2535, 2560

242-A, Record of Imports (Distilled Spirits) . . . 2506, 2509, 2535, 2560

243-B, Record of Tax Exempt Sales (Distilled Spirits) . . . 2507, 2509, 2535

F (Contd.)

244-B, Record of Exports (Distilled Spirits) . . .	2507, 2535
259, Record of Exports (Beer and Wine) . . .	2536, 2537, 2538
269-A, Record of Imports (Beer and Wine) . . .	2538

I

Identification Permit Required for Exports Shipped by Purchaser's Vehicles	
. . .	2561

Imports

Beer and Wine, Record Requirement . . .	2513
Bottled or Packaged Distilled Spirits, Record Requirement . . .	2506
In Customs Bond, Reporting Requirements for Customs Brokers . . .	2543

Importer of Beer and Wine

Reporting Requirement . . .	2538
Sales to Common Carriers for Use Outside the State, Reporting Requirement . . .	2538
Tax Exemption for Spoiled Beer and Wine Under Certain Conditions . . .	2552

Intent to Evade, Failure to Keep Records as Evidence of . . .	2500
--	------

Interstate or Foreign Passenger Service, Sales of Distilled Spirits, Report Requirements . . .	2541
---	------

Interstate Transporters and Common Carriers Must Report Deliveries into California . . .	2540
---	------

Inventory

Beer . . .	2530(b)
Distilled Spirits . . .	2530(a)
Supporting Records Requirement . . .	2530(d)
Wine . . .	2530(c)

Invoices, Contents . . .	2525
---------------------------------	------

L

Losses and Allowances

Beer . . .	2551
Distilled Spirits . . .	2550
Unaccounted for, Allowable Tolerance . . .	2550

N

Negligence, Failure to Keep Records as Evidence of . . .	2500
---	------

P

Pool Shipments into California, Receipt Requirements . . .	2540
---	------

Powdered Distilled Spirits . . .	2557
Conversion of Weight to Volume . . .	2557(c)

Prepayment of Distilled Spirits Tax; Consolidated . . .	Returns . . . 2509
--	--------------------

Public Warehouses, Reports of Distilled Spirits Held in Storage . . .	2542
--	------

R

Receipts, Common Carrier, for Shipments into California, Requirements . . . 2540

Records

Beer and Wine

Exports . . . 2515

Imports . . . 2513

Production . . . 2512

Sales . . . 2514

Beer Bottling . . . 2512

Bottled or Packaged Distilled Spirits Acquired in California . . . 2505

Bottled or Packaged Distilled Spirits Imported . . . 2506

Distilled Spirits Invoices and Bottling or Packaging Records, Retention . . . 2508

Distilled Spirits Produced, Packaged or Bottled . . . 2504

Distilled Spirits Sold or Exported . . . 2507

Failure to Keep as Evidence of Negligence or Intent to Evade . . . 2500

General . . . 2500

Powdered Distilled Spirits . . . 2557(b)

Prepayment of Distilled Spirits Tax; Consolidated Returns . . . 2509

Returned Sales of Distilled Spirits . . . 2507(a)

Sales of Distilled Spirits to Common Carriers Engaged in Interstate or Foreign Passenger Service . . . 2507(b)

Samples and Donations, Requirements . . . 2560

Transfers of Distilled Spirits to Licensee's Own Branches in California . . . 2507(a)

Wholesalers' Beer and Wine Purchases . . . 2512

Reports

Beer and Wine Importers . . . 2538

Beer Manufacturers . . . 2536

Customs Brokers, Reporting Requirements . . . 2543

Distilled Spirits . . . 2535

Deliveries Into California by Common Carriers and Interstate Transporters . . . 2540

Powdered Distilled Spirits . . . 2557(b)

Public Warehouses, Distilled Spirits . . . 2542

Wine Growers . . . 2537

Returned Sales of Distilled Spirits, Record Requirement . . . 2507(a)

S

Sales for Export by Armed Forces, Evidence Required for Exemption . . . 2561

Sales for Export, Shipments Via Common Carrier . . . 2561

**Sales for Export Shipped by Purchaser's Vehicles, Requirements to Support
Exemption . . . 2561**

Sales for Non-Beverage Use, Invoices . . . 2525(c)

Sales Invoices, Contents of . . . 2525

Samples and Donations Treated as Sales . . . 2560

SBE Forms (See Forms)

Ships' Stores, Fishing Boats and Freighters, When Taxable . . . 2561

**Spoiled Beer and Wine, Tax Exemption Allowed Importers Under Certain Conditions
. . . 2552**

T

**Tax Reports by Common Carriers Engaged in Interstate or Foreign Passenger
Service . . . 2541**

Tax Returns

Beer and Wine Importers . . . 2538
Beer Manufacturers . . . 2536
Distilled Spirits . . . 2535
Wine Growers . . . 2537

U

Uniform Packaging of Beer . . . 2536

Unintentional Destruction of Distilled Spirits, Definition and Proof of Loss . . . 2550

W

**Warehouses, Licensed Public, Reports of Distilled Spirits Held in Storage in
Bottled Form . . . 2542**

Wholesalers' Beer and Wine Purchases, Record Requirement . . . 2512

**Wine, Exports of and Sales to Common Carriers for Use Outside the State,
Reports . . . 2537**

Wine Grower Importing Wine, Reporting Requirement . . . 2538

Wine Growers, Reports . . . 2537

Wine, Physical Inventories Requirement for Wine Growers . . . 2530(c)

Wine, Sales of in Internal Revenue Bond, Invoices . . . 2525(b)

7078
2004-1

ALCOHOLIC BEVERAGE TAX REGULATIONS